

State of California  
BOARD OF EQUALIZATION  
USE FUEL TAX REGULATIONS

**Regulation 1302. MOTOR VEHICLE.**

*Reference:* Section 8603, Revenue and Taxation Code.

Motor vehicle includes every self-propelled vehicle operated or suitable for operation on the highways, including an overweight or oversize vehicle operated on the highway under permit and a vehicle exempt from vehicle registration under the Vehicle Code, except vehicles used exclusively upon stationary rails or tracks.

*History:* Effective January 1, 1949.

Amended February 16, 1956.

Amended effective October 12, 1966.

Amended December 5, 1968, effective January 8, 1969.